

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 2A: PETITIONING NOTICES OF DETERMINATION AND NOTICES OF DEFICIENCY ASSESSMENT

5218. REVIEW OF THE PETITION BY THE ASSIGNED SECTION.

(a) Initial Review of Petition. Board Staff from the assigned section must review the petition, notice of determination, and any other relevant information.

(b) Referral to District Office or Board Section. Board Staff from the assigned section may refer the petition to Board Staff in the district office or Board Section that issued the notice being petitioned for further investigation and comment.

(c) Scope of Review. Board Staff from the assigned section must look for consistency, adequacy of procedures, proper application of law, and consideration of any recent law changes or Board Memorandum Opinions that may affect the audit or investigation findings, where appropriate.

(d) Findings. Upon completion of the review, Board Staff from the assigned section must present its findings to the petitioner.

(e) Agreement or Disagreement. If the petitioner agrees with the Board staff's findings, or fails to request an appeals conference and/or oral hearing, a notice of redetermination will be issued in accordance with such findings. If the petitioner disagrees with any portion of Board staff's findings, and indicates that disagreement by requesting an appeals conference conducted under article 6 of this chapter, or by requesting or confirming a previous request for an oral hearing, Board Staff from the assigned section must prepare a summary analysis.

(f) The summary analysis is a written summary of the petitioner's contentions regarding the notice of determination or notice of deficiency assessment, the position of the Department that issued the notice, and the reasons Board Staff from the assigned section believes that the Department's position should be sustained in whole or in part.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code sections 6562, 7711, 8852, 12429, 30175, 30262, 32302, 38443, 40093, 41087, 43303, 45303, 46353, 50116, 55083, 60352.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.